App. F. IX-4

1926-7 G. F. File No. 65-26

Previous References (G. F.)

Gazette of India of 21st August 1926. Page 1917

Serial Nos. 1 & 2.

Later References

Presume 26/7/46

General and Revenue Secretariat.

Serial Nos. Two.

Part B for April 1927

SUBJECT

Requests the approval of Government to compile a separate appendix defining in one place for ready reference the functions of the Comptroller as Head of the Audit Department in Mysore.

Secs. 2.

P-41

To The Comptroller to Govt
The other Heads of Departments
The Deputy Commissioners of Bds
The Secretaries to Govt

No. PL 7876-935 dated 12.4.1927

Defines the functions of the Comptroller and publishes them in an appendix.

AP 18/5.

1916

No. 8/ Revn. of Code dated the 26th August 1926
Encl. - Appendix

GEN. & REV. SECTT. 27 AUG. 1926 G. D. SECTION

FINANCIAL SECRETARIAT. 28 AUG. 1926

927

926 - 27.

G.F. 65. 26. 1.

FINANCIAL SECRETARY 27 AUG 1926 No.

a/s-7n
Plan
Comm- abs
Conclusion of
Appeals in which
the main points
Functions are
Revised &
Lay-up to
Order &

By

B.

Un-official Note.

At present, the functions of the Comptroller have not been clearly laid down in one place. Appendix R, Mysore Service Regulations and Articles 470 and 470A of the Mysore Account Code contain the powers exercised by the Comptroller just like other Heads of Departments. The duties and powers of the Comptroller with regard to Audit and Accounts appear in several chapters in M.A.C. Vol. IV - Part I. In British India, the duties and powers of the Auditor General and the Accountant General are brought together and shown in one place (vide appendices 1 to 3 of the Government of India Audit Code). Now that there are several Audit Offices in Mysore, it seems necessary to clearly define the functions of the Comptroller, as the Head of the Mysore Audit Department. Such of the powers now exercised by the Head of the Indian Audit Department, as are suitable to this State, are proposed to be brought in a separate Appendix styled "Functions of the Comptroller" in the revised Code (Mysore Audit & Account Code).

2. The separate Appendix compiled on the above lines is herein enclosed. It is divided into four parts, viz., "I General, II. Duties and Powers as regards Audit III. Duties and Powers as regards Accounts, and IV. Powers regarding expenditure." Reference to the corresponding portions of the Government of India Audit Code, is given in the margin of the Appendix.

3. I request the approval of Governm

Government thereto.

Comptroller.

25th August 1926.

To

The Financial Secretary to
the Government of Mysore,
Bangalore.

WD 01229—GPB—37,500—1-9-26
App. F. III—2]

General and Revenue Secretariat

C.F File No 15 4 of 1926.

Serial No.	
1.	No 2851 No 2/Rem dt 9.2.8.26 forwarding or sanction a supplemental appendix, styled "Functions & Powers of Comptr" to be read with "Mysore Audit & Accounts Code". 2) The functions and powers proposed have close reference to those exercised by the head of the Indian Audit Dept. Since the said of this Appendix in the Govt of India Audit Code, on which the Comptr has based his proposals, the Auditor. General's powers have been slightly revised as published in the Govt of India Gazette of 21st August. 2) As per orders of the Secy of State in Council the revised publication has also been consulted as may be seen from the reference in the foot of page 2. 3) The following are the differences noticeable between the proposed Appendix and the Govt of India revised publication. Para 2 iv & v of proposals relates to the Revised Pleasure Para 10 of the said Gazette. The 2 sub clauses

NOTE- Contn: Sheet

WD 01229—GPB—37,500—1-9-26

App. F. III—2]

General and Revenue
Secretariat

File No 65 5 of 1926

Serial No.

may well be omitted in the list to be maintained, as the submission of Accounts to them by the [illegible] offices and the control of the Compt. over the disciplines etc of the Postal offices are in a way dealt with in the main items and so they will in a large measure depend upon the orders that will be issued.

Part from this, the [illegible] the formation of [illegible] offices [illegible] the Central Offices.

India Part II ([illegible])

3(a) 41 of the Part, there is an addition of the [illegible] in regard to the introduction of [illegible] Revenue [illegible] — "unless the amount of refund is insignificant." This addition is perhaps not necessary, as in practical working it will be found difficult unless the limit of insignificance is defined.

Please see para 5 of the [illegible].

Preceding para 5, there is para 14(1)(iii) [illegible] the [illegible] Gazette

Note- Contn. Sheet

Serial No.

This para 14 is omitted as in Comptroller. It does not look that there are valid reasons for omitting this. There are the Local & Outside Audit Depts and the Financial Branches of the Elec & Mily Depts. Para 14 i & ii of the Rangoon may perhaps with some changes, mutatis mutandis be adopted here also. This is for Govt. Copies of rules relating to the formation of Financial Branches in the Elec & Elec Depts are put up. After approval Draft can be called.

SK 24/9 24/9/26.

The Comptrollers proposals may be approved. I have made some minor alterations in pencil & these may also be approved

Rz 23/10

Yes

The proposal to incorporate in an Appendix all the powers and duties of the Comptroller in regard to audit and account matters, etc., is no doubt a good one. But I fear the draft rules framed by the Comptroller on the

FINANCIAL SECRETARY
15 OCT. 1926
No. 672/1-11-26

Serial No.

the Government of India model are too general in some respects and seem to require revision if they are to serve useful purpose here.

The draft raises besides certain constitutional points which we have to consider separately. I invite particular reference to rules 3 (2) and (4) for instance.

The position of the Auditor General in British India is peculiar. He is practically an Appellate authority not having much of original functions. He is not subordinate to the Government of India. The Auditor General's rules have statutory sanction.

The Mysore Comptroller's powers and duties are at present defined by executive orders of Government. He combines in himself the functions of the Accountant General and Comptroller in a provincial administration -- in Civil, Public Works, Railways and Military Departments. There is really only one Central office of Audit and Accounts in Mysore. The Railway Auditor and the Financial Assistants in the Electrical, Education and Military Departments exercise their functions for and on behalf of the Comptroller and and in subordination to him as defined in the several orders constituting the separate financial branches.

Appendix (3) of the Government of India Audit Code detailing the financial powers of the

Serial No.

the Accountant General is not printed. We may perhaps obtain a copy of this Appendix and refer to its provisions. 7. The draft rules proposed by the Comptroller do not refer to certain points, namely (1) the responsibility of the Comptroller in regard to the preparation of Budget Estimates (2) powers to sanction pension of non-gazetted officers in all departments. Provisions relating to these items may perhaps be incorporated in the draft

8) With these general observations I append a few further remarks on the individual clauses in the draft rules.

Rule 1. --- The note under this rule seems redundant.

Rule 2. Clause 5.--- This rule is somewhat in conflict with the orders sanctioning the financial branches of the Electrical, Education and Military Departments and may be omitted or suitably revised.

Rule 3 (a) (2).--- This rule seems to be out of place in Mysore.

Rule 6 (b) --- The existing orders require that the Comptroller should submit a consolidated Audit and Appropriation Report for the whole state and the submission to the Government of separate Audit and Appropriation Reports as in British India is not contemplated. This clause may be omitted.

WD 01228—GPB—37,500—1-8-26
App. F. III—2]

General and Revenue Secretariat

File No

of 1926.

Serial No.

Rule 7 (a) --- Heads of Departments concerned are required to make necessary references to the Comptroller when they do not accept the decision of the subordinate Audit Officer. This rule requires recasting.

Clause (b).--- This I think may be omitted. It appears to be vague.

Rule 17.--- This is too general and does not seem to serve any useful purpose. Reference to Appendix R of Mysore Service Regulations and to articles 470 and 470(a) may be made in stead.

17) The Comptroller's further opinion may be invited with the draft suitably revised in the light of the foregoing remarks, if approved

2nd member.

1.11.26

3) Yes

9/11/26

16) Forwarded to with compliments for favour of remarks.

10.11.26

(P.T.O)

OFFICE OF THE SECRETARY TO GOVERNMENT
3 NOV. 1926
No. 3010

FINANCIAL SECRETARY
No. 824.

10/851
Jt. W. Co 73-26
Ls 11-11-26

COMPTROLLER'S OFFICE
12 NOV 1926

NOTE. Contn.Sheet

G. & R. S. III-2]

General and Revenue Secretariat.

File No. 907 of 19 .

10

Serial No.

W.O. No. 505/Gen. I. Sr 20.1.1927

15

Returned with compliments.

1. This Appendix is supplemental to what is contained in the main chapter corresponding to Chapter I of the Government of India Audit Code proposed to be inserted in the revised code, ~~which will be sent separately.~~ The main chapter and the Appendix contain references to all the powers.

16 The Appendix deals only with the functions of the Comptroller in matters of Audit and Accounts and relation with the subordinate Audit Offices and departmental offices rendering accounts to the Audit Department. The provisions relating to the preparation of the budget, sanction of pension, Financial and other special powers exercised by him which were incorporated in the main chapter, to which this Appendix relates, have now been transferred to the Appendix. Appendix 3 of the Government of India Audit Code issued as correction slip No. 185 dated 1-4-1924 relates only to Financial powers of the Accountant General, viz., what he can do as the Head of his office in regard to appointments, reappropriations and appropriations. It does not describe the audit functions of the Accountant General which are found in Chapter 5 of the Audit Code. A chapter corresponding to this will be inserted in our Code also.

17 2. The following are my remarks on the individual observations made by the Financial Secretary:-

GEN. & REV. SECTT. PR. 20. JAN. 1927 G. D. SECTION.

NOTE—Contn. sheet.

Serial No.

Rule 1 Note. This is only an explanatory clause extracted from Article 24 M.A.C. Vol. I. and is necessary because it is not as well known here as it ought to be . Reference to this Article is now given.

Rule 2 clause (5) - The existing orders provide for the control over the Education, Electrical and Military Audit offices in matters relating to Audit and Accounts, a general scrutiny of the work performed by the Financial Branches and also control and discipline over a portion of the establishment. The internal working of these subordinate offices is required to be settled by the Comptroller, as in the case of treasuries, though the power of appointments, etc., of the establishment primarily vests with Heads of Departments.

(8) Kind reference is also invited to para 9 of Note of Mr. C.R. Kiernander dated 27th June 1902 which is reproduced below:-

"In conclusion I would remark that, as the Comptroller is not only performing the duties of a Local Accountant General, but also those of a Controller General, as he has to consolidate the accounts of all branches of the administration and to maintain the central books, in the same manner as is done by the Comptroller General under the British Government, I consider it would be to the advantage of the Government, in order to ensure uniformity and accuracy/and

Serial No.

and to avoid friction, that the Comptroller should be recognised as Head of all the Account Offices, including Public Works and Railways and that he should decide on all matters of Account procedure and submit his opinion to Government on all matters of Finance. He might be styled the Accountant General and all proposals for increased expenditure should be reported on by him before they are sanctioned." The clause is, however, revised and made clear.

Rule 3(a)(2) - Slightly revised, so as to make it acceptable.

Rule 3(a)(4) - This is not a new canon. This is extracted from Article 33 M.A.C. Vol.III. Part I.

Rule Para 6(b) - Omitted and last portion of (A) is somewhat modified.

Rule Para 7(a) - ~~Slightly~~ Revised in accordance with the existing orders.

Rule Para 7(b) - This clause refers to cases where a particular rule is not explicit, though the intention of Government in framing the rule is clear. This rule which was inserted to avoid unnecessary correspondence is, however, omitted as suggested.

Rule Para 17. This is revised as suggested.

3. The Appendix as now revised is submitted for the approval of the Government.

V. Ramanna

S.S. 19-1-27. Comptroller. 19-1-27

NOTE—Contn. sheet.

19 Reference Paras 13 & 14 supra

907

General and Revenue Secretariat

WD 01225—GPB—37,500—1-9-26
App. F. III—2]

File No 13 of 192 .

Serial No.

20) The idea is to publish this as an Appendix to our Audit Code (under print)

21) In the Audit code (body) / there are as stated by the Comptroller going to be two more chapters about the powers of the Compt Chapter I dealing with his functions in relation to his office and one corresponding to chapter 8 of the Audit code.

22) It appears to be desirable to put all these together in one place if possible & in any case it is perhaps desirable to pass all these three portions together instead of piece-meal

B
27/1

FINANCIAL SECRETARY
27 JAN. 1927
No. 2009

OFFICE OF THE SECOND MEMBER OF COUNCIL
28 JAN. 1927
No. 6157

(Press)

23) The revised draft seems to be in order and may be approved in the light of the Comptroller's explanation -

2nd member) This is after all an appendix to h
27.1.27

24) I agree (Mss)
29.1.27

25) To Comptroller with Compliments for non-treasury -

h
29.1.27

3070.
29-1-27
Fl. W6-110-26
29-1-927.

262
Spr
L.O.M. 311
Spr 29/1/27

26) Noted and returned with compliments. It would be better, if the functions, as now approved are published as an annexure to a Government

NOTE. Contn. Sheet

927

WD 01228—GFB—37,500—1-3-26
App. F. III—2]

General and Revenue Secretariat

GRS File No. 55 of 1926.

Serial No.

Government Order, for the information of all Departmental Officers.

S.S.

Comptroller.

DEW... 6 APR. 1927 No. 2950

4521

FINANCIAL SECRETARIAT 16 MAR 1927

5993 26.3.27

FINANCIAL SECRETARY 2 APR. 1927 No. 5329

OFFICE OF THE SECOND MEMBER OF COUNCIL - 4 APR. 1927 No. 6985

FINANCIAL SECRETARY APR. 5060

NOTE—Comm. Stores

Refunco para 13. supra.
This is an important matter
May be submitted to Dewan ag for
for approval before issue.
3rd members
Dewan

WD 01229—GPB—37,500—1,9-26
App. F. III—2]

General and Revenue Secretariat

G.C. File No. 65- of 192 6

Serial No. 2

No. F. (7876-935 & 12.4.27. to
The Comptroller,
Office Stenographer
Dte of the
Secretariat Govt
approval of the Comptr's proposals &
subscribe. Instructions for issual
information.

B.
19/5

APPENDIX. I.

FUNCTIONS OF THE COMPTROLLER.

ence to Appendix I
udit Code.

Part I - General.

1. Subject to any general or special orders of Government in the Finance Department, the Comptroller shall be -

para. 8

(i) the final audit authority in Mysore; and

(ii) responsible for the efficiency of the audit of expenditure from the revenues of Mysore.

Note. His objection shall prevail absolutely and immediately over every authority under Government

He shall further be, to the extent authorised by these rules, the administrative Head of the Mysore Audit Department. The control of the Resource Operations of Government and the administration of the Public Debt vest in the Comptroller.

ort of India Resource
d Securities Manual

2. The Comptroller shall have authority -

Para. 6

(i) to inspect, either personally or by his Assistants, any office of Accounts and Audit in Mysore.

(ii) to arrange for test audit in any office of Accounts and Audit;

(iii) subject to any orders of Government in the Finance Department, prescribing the nature and extent of the audit to be applied to specified classes of expenditure, to frame rules in all matters pertaining to audit; particularly in respect of the method and extent of audit and the raising and pursuance of objections;

(iv) to instruct the Officer directly in charge of ~~an~~ a Subordinate audit department to arrange for the submission of accounts to the Comptroller in such form and at such time as the Comptroller may prescribe; and

(v)

(v) to pass orders as regards the conduct of business within, and the administration, organisation, and discipline of, the offices of Accounts and Audit in Mysore.

Part II - Duties and Powers as regards Audit.

3(a) The Comptroller, without prejudice to his other audit functions, is responsible that audit is conducted with reference to the following canons, namely:-

Para. 10.

(1) Every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

(2) Money borrowed on the security of allocated revenues should be expended on those objects only for which, as provided by rules made under the Act, money may be so borrowed.

If the money is utilised on works which are not productive, arrangements should be made for the amortization of the debt.

(3) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.

(4) Government revenues should not be utilised for the benefit of a particular person or section of the community unless -

(i) a claim for the amount could be enforced in a court of law, or

(ii) the expenditure is in pursuance of a recognised policy or custom.

(5) No authority should sanction any expenditure which is likely to involve at a later date expenditure beyond its own powers of sanction.

(6) The amount of allowances, such as travelling

travelling allowances, granted to meet expenditure of a particular type, should be so regulated that the allowances are not on the whole sources of profit to the recipients.

(b) The Comptroller should bring to the notice of Government in the Financial Department any breach of ~~one~~ of these canons.

Para 12.

4. The Comptroller shall, if so required by Government in the Financial Department,

(i) arrange for the audit of the accounts of the receipts of revenue of any Government Department, the accounts of any public or quasi-public body, or any other accounts although they may not relate directly to the receipt and expenditure of Government moneys; and

(ii) arrange for the audit of stores or stock in the possession of an officer or a department of Government, and for the audit of grants of land and alienations of land revenue.

Para 13.

5. If the Comptroller considers it desirable that the whole or any part of the audit applied to Government accounts or to any other accounts which he is required to audit under para 4, shall be conducted in the offices in which these accounts originate, he may require that these accounts, together with all books, papers and writings having relation thereto, shall at all convenient times be made available in those offices for inspection by his audit officers.

Para 15

6 (a) The Comptroller shall, on such dates as he may prescribe, obtain from each Audit Officer Audit and Appropriation Reports reviewing the results, of the audit conducted by and under such officer during the past official year. Any officer of Government may be called upon to provide any

information necessary for the preparation of these reports, which shall be in such form and shall deal with such matters as the Comptroller may prescribe. On receipt of these reports the Comptroller shall transmit them to Government in the Financial Department, with such comments as he may think fit.

(b) The Comptroller shall forward to Government the several reports dealing with the total expenditure in Mysore in each year, with his detailed comments on each report and may also offer such further comments of a general nature as he may think fit.

Para 16.

7 (a) The Comptroller may, on his own motion, and shall, on reference being made to him by ~~the~~ Government, review any audit decision of any audit officer, and, if he thinks fit, over-rule it.

(b) The Comptroller may dispense with a previous reference to Government otherwise required by the rules regarding sanction to expenditure, from time to time in force, in cases where, in his opinion, the failure to obtain the sanction of Government involves a breach of the letter rather than of the spirit of the rules.

Para 17

8. The Comptroller shall have power to require that any books, papers or writings, relating to the accounts audited by any audit department in Mysore, shall be sent for inspection by him or by any other officer of the Mysore Audit Department: provided that -

(i) If the Government certifies that the documents in question are secret, the Comptroller or other Audit Officer, as the case may be, shall accept, in lieu of such documents and as a correct account of the facts stated therein, a statement certified by Government.

(ii) if the documents are confidential, the officer to whom they are made over shall be responsible for preventing disclosure of their contents.

Part III Duties and Powers as regards Accounts.

Para 18

9. The Comptroller shall compile monthly, the accounts of Revenue and Expenditure of the State and the Annual Finance and Revenue Accounts of the ~~Mysore~~ State, in such form as may from time to time be prescribed by Government in the Financial Department and shall send them to Government in the Financial Department. He may call upon any Government Officer to furnish any information in such form as may be required for the completion of these accounts.

(Para 2 of Comptroller's Office Manual)

10. The Comptroller shall keep himself thoroughly acquainted with the progress of revenue and expenditure, of the State so as to be able at once to bring to notice any matter demanding attention. [Though not necessarily taking a personal part in the compilation of his ~~monthly~~ account, he shall be responsible for the accuracy and efficient working of the various processes of which that account is the outcome.] He shall be charged with the administration of those numerous matters in respect of which Government is debtor or creditor; and he shall see that proper accounts are kept of all those transactions and that due measures are taken for their adjustment. He shall have the care of the pecuniary relations of Government with other individuals and bodies [and of the Civil Department with other departments] and shall have not merely to keep the accounts, but to watch and in some cases direct the matters ~~not~~ out of which the accounts arise.

Para 19

11. The Comptroller shall have power to prescribe the forms in which accounts shall be kept in audit offices; provided that no change which will affect the form of the Monthly account sent to Government and the Annual Finance and Revenue Accounts shall be made without the previous sanction of Government in the Finance Department.

Para 20

12. If a doubt or a dispute arises as to the major head under which a particular minor head or as to the minor head under which a particular detailed head should be included, it shall be decided by the Comptroller.

Para 21

13. The Comptroller shall prepare in each year a review of the balances in the books maintained by the audit departments and shall send it to Government in the Financial Department.

Para 22

14. The Comptroller shall have power to determine the form in which officers rendering accounts to the Audit Department shall render such accounts and in which the initial accounts, from which the accounts so rendered are compiled or on which they are based, shall be maintained.

(Para 11 of Comptroller's Office Manual)

15. The Comptroller shall arrange to hold surprise inspections of cash, stores and accounts in important offices. A brief record of surprise inspections held should be left in the Inspection Minute books of the offices concerned, but no formal report need be submitted unless any grave or important irregularities are brought to notice (G.O.No.1603-1652 EAG 243 dated 29th November 1918).

Para 23

16. The Comptroller shall supply, or shall arrange that officers subordinate to him supply, any information required by Government, which can be derived from the accounts maintained in the offices under his control.

Para 24

17. The Comptroller shall arrange that such assistance as may be required shall be rendered by the officers of the Mysore Audit Department to Government in the preparation of their annual budget estimates.

Part IV. Powers of Expenditure.

Para 25

18. The Comptroller shall exercise no powers of incurring expenditure without previous sanction other than such powers as may be delegated to him by Government in the Financial Department.

vm 8/26.

26/8/26

Functions of the Comptroller.

Proceedings of the Government of H. H. the Maharaja of Mysore.

Read:-

Correspondence ending with U.O.Note No.311 dated 15-3-27, requesting approval of Government to compile a separate appendix defining in one place for ready reference the functions of the Comptroller as Head of the Audit Department in Mysore.

2. U.O.Note dated 25-8-1926. At present the functions of the Comptroller have not been clearly laid down in one place. Appendix R, Mysore Service Regulations and Articles 470 and 470A of the Mysore Account Code contain the powers exercised by the Comptroller just like other Heads of Departments. The duties and powers of the Comptroller with regard to Audit and Accounts appear in several Chapters in M.A.C. Vol.IV - Part I. In British India, the duties and powers of the Auditor General and the Accountant General are brought together and shown in one place (Vide appendices 1 to 3 of the Government of India Audit Code). Now that there are several Audit Offices in Mysore, it seems necessary to clearly define the functions of the Comptroller, as the Head of the Mysore Audit Department. Such of the powers now exercised by the Head of the Indian Audit Department, as are suitable to this State, are proposed to be brought in a separate

Appendix styled "Functions of the Comptroller" in the revised Code (Mysore Audit & Account Code).

2. The separate Appendix compiled on the above lines is herein enclosed. It is divided into four parts, viz., "1.General, II.Duties and Powers as regards Audit, III. Duties and powers as regards Accounts, and IV. Powers regarding - expenditure." Reference to the corresponding portions of the Government of India Audit Code is given in the margin of the Appendix.

3. ~~[illegible]~~

ORDER NO:Fl. 7846-935/G.F. 65.26.2

Dated, Bangalore, the 12.4.29

~~Communicated to the Govt.~~ The Comptroller's proposal ~~is approved~~ is approved.

4. The appendix defining the functions of the Comptroller, collated from Standing orders ~~as approved by Government~~, is ~~appended to this order.~~ published for general information.

0845/574

7/4/29

Fl.Secy. to Govt.

To

The Comptroller to Government.
" Other Heads of Departments.
" Deputy Commissioners of Districts.
" Secretaries to Government.

9/3/29

20/11/29

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

SEAL OF THE SUPERINTENDENT GOVERNMENT PRESS BANGALORE No. 6796

Government Order No. Fe 7876-935/G.S. 68-26-2 Dated 12.4.27

Purchase of Compti. — Defines the ——— and prescribes them in an appendix.

W 21148
350 copies

W.D. 5813/4 5813 12.4.27 Bg 12/4 for nil phs

Instructions to General Miscellaneous Branch.

(i) Is the order to be printed? Yes Bg 12/4

(ii) Is it to be published in Gazette, English? ~~Yes~~ No 7(88) h 12/4

(iii) Do Kannada? No h

(iv) Number of spare copies required. 350 SM 12/4.

A1849

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read:-

Correspondence ending with Un-official Note No.311 dated 15th March 1927, requesting approval of Government to compile a separate appendix defining in one place for ready reference the functions of the Comptroller as Head of the Audit Department in Mysore.

2. Un-official Note No.48 dated 25th August 1926 from the Comptroller (read in extenso) -

"At present the functions of the Comptroller have not been clearly laid down in one place. Appendix R, Mysore Service Regulations and Articles 470 and 470A of the Mysore Account Code contain the powers exercised by the Comptroller just like other Heads of Departments. The duties and powers of the Comptroller with regard to Audit and Accounts appear in several Chapters in Mysore Account Code, Volume IV - Part I. In British India, the duties and powers of the Auditor-General and the Accountant-General are brought together and shown in one place (Vide appendices 1 to 3 of the Government of India Audit Code.) Now that there are several Audit Offices in Mysore, it seems necessary to -- clearly define the functions of the Comptroller, as the Head of the Mysore Audit Department. Such of the powers now exercised by the Head of the Indian Audit Department, as are suitable to this State, are proposed to be brought in a separate Appendix styled "Functions of the Comptroller" in the revised Code (Mysore Audit and Account Code.)

2. The separate Appendix compiled on the above lines is herein enclosed. It is divided into four parts, viz., "1. General, II. Duties and Powers as regards Audit, --

III. Duties and powers as regards Accounts, and IV. Powers regarding expenditure". Reference to the corresponding portions of the Government of India Audit Code is given in the margin of the Appendix."

Order No:Fl: 7876-935/G. F 65-24-2

Dated, Bangalore, the 12.4.27

The Comptroller's proposal is approved. The appendix defining the functions of the Comptroller collated from Standing Orders is published for general information.

Sd. B. Srinivasa Iyengar.

Financial Secretary to Government.

The Comptroller, Mysore Government.
" Other Heads of Departments.
" Deputy Commissioners of Districts.
" Secretaries to Government.

The Annexure is sent in original, which may kindly be returned along with the Proof. 'Press Copy' Note to Press

For recommended
11/4
Financial Secy

SR.

Revised

APPENDIX I.

FUNCTIONS OF THE COMPTROLLER.

Part I - General.

1. Subject to any general or special orders of Government in the Finance Department, the Comptroller ~~shall~~ should be -

(i) the final audit authority in Mysore; ~~and~~

(ii) responsible for the efficiency of the audit of expenditure from the revenues of Mysore,

Note - His objection ~~shall~~ should prevail absolutely and immediately over every authority under Government. (Article 24 Mysore Account Code, Volume I).

and (iii) the administrative Head of the Mysore Audit and Accounts Department (G.O.No.RS.304-08 Reg.F.145 O.L.22-23 dated 31st July 1922).

Note - He is in direct charge of the Civil Audit Office. He is also the administrative Head of the Railway Audit office which is in the immediate charge of the Auditor, Mysore Railways (G.O.No.RS.304-08 Ry F.145 O.L.22-23 dated 31st July 1922)

The Financial branches of the Education, Electrical and Military Departments are under the administrative control of the Heads of the respective Departments; but in matters of audit and accounts, the officers in charge of the financial branches ~~shall~~ should be guided by instructions issued by the Comptroller; (G.O.No.Fl.3230-309 G.F.223-23-2 dated 18th December 1924, G.O.No.Fl.3779-838 G.F.3-24-2 dated 5th January 1925 and G.O.No. Fl.1527-86 G.F.175-25-2 dated 21st August 1926).

2. The Comptroller ~~shall~~ should have authority -

(i) to inspect, either personally or by his Assistants, any office of Accounts and [illegible]

Note - The Railway Audit Office should be inspected at least once in two years by the Comptroller. The routine part of inspection work may be entrusted to one of the -- Inspecting Assistants of the Comptroller whose personal -- attention may be confined to seeing how the more important

the Education, Electrical and Military Departments, at least once a year and his examination should keep the following objects in view:-

Education Department -(1) A general scrutiny to see that the work is properly performed, and

(2) A special scrutiny for the discharge of his responsibility to the Legislature in respect of audit against appropriation and of points to be noted in the annual Audit and Appropriation Report. (G.O.No.Fl.3250-309 G.F.223-23-2 dated 18th December 1924).

Electrical Department - (1) A general scrutiny to see that the work is properly performed, and

(2) A special scrutiny to see that the scheme of appropriations sanctioned by the Legislative Council is adhered to and that points to be noticed in the Audit and Appropriations Reports are brought to his notice by his Financial Assistant.

If, for any reason, the examination of the accounts kept in the Sectional offices is considered necessary, the Comptroller will arrange to have it made by his inspecting staff. (G.O.No.Fl.3779-838 G.F.3-24-2 dated 5th January 1925).

Military Department - (1) A general scrutiny to see that the work is properly performed, and

(2) A special scrutiny to see that the scheme of appropriations is adhered to and that the points to be noticed in the Audit and Appropriation Reports are brought to his notice by the Financial Assistant.

If, for any reasons, the examination of the accounts kept in the subordinate offices is considered necessary, the Comptroller will arrange to have it made by his inspecting staff. (G.O.No.Fl.1527 -86 G.F.175-25-2 dated 21st August 1926).

(ii) to arrange for test audit in any office of accounts and audit;

(iii) subject to any orders of Government in the Finance Department, prescribing the nature and extent of the audit to be applied to specified classes of expenditure, to frame

frame rules in all matters pertaining to audit; particularly in respect of the method and extent of audit and the raising and pursuance of objections;

(iv) to instruct the Officer directly in charge of a subordinate audit department to arrange for the submission of accounts to the Comptroller in such form and at such time as the Comptroller may prescribe; and

(v) to settle the system of audit and accounts in the subordinate offices of Accounts and Audit as noted below:-

Education Department -The system of audit of the several classes of expenditure of the Education Department will be on the lines settled by the Comptroller, keeping in view the requirements of the Inspector General for exercising an effective control over the financial operations of his department (G.O.No.Fd.3250-309 G.F.223-23-2 dated 18th December 1924).

Electrical Department - The system of audit of the several classes of payments and receipts should be on the lines settled by the Comptroller, keeping in view the requirements of the Chief Electrical Engineer for exercising an effective administrative control over the financial transactions of his department (G.O.No.Fl.3779-838 G.F.3-24 dated 5th January 1925).

Military Department - The system of audit of the several classes of payments and receipts should be on the lines settled by the Comptroller, keeping in view the requirements of the Department. An effective control over the stock transactions of the Department is essential (G.O.No.Fl.1527-86 G.F.175-25-2 dated 21st August 1926).

Part II - Duties and Powers as regards Audit.

3(a). The Comptroller, without prejudice to his other audit functions, is responsible that audit is conducted with reference to the following canons, namely:-

(1) Every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

(2) Money borrowed on the security of allocated revenues should be expended on those objects only for which it was borrowed.

If the money is utilised on works which are not productive, arrangements should be made for the amortization of the debt.

(3) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.

(4) Government revenues should not be utilised for the benefit of a particular person or section of the community unless -

i. a claim for the amount could be enforced in a court of law, or

ii. the expenditure is in pursuance of a recognised policy or custom.

(5) No authority should sanction any expenditure which is likely to involve at a later date expenditure beyond its own powers of sanction.

(6) The amount of allowances, such as travelling allowances, granted to meet expenditure of a particular type, should be so regulated that the allowances are not on the whole sources of profit to the recipients.

(b) The Comptroller should bring to the notice of Government in the Financial Department any breach of any of these canons.

(c) The detailed procedure for conducting audit is described in the chapter "Audit principles and Arrangements".

4. The Comptroller shall, if so required by Government in the Financial Department,

(i) arrange for the audit of the accounts of the receipts of revenue of any Government Department, the accounts of any public or quasi-public body, or any other accounts although they may not relate directly to the receipt and expenditure of Government moneys; and

(ii) arrange for the audit of stores or stock in the

the possession of an officer or a department of Government, and for the audit of grants of land and alienations of land revenue.

5. If the Comptroller considers it desirable that the whole or any part of the audit applied to Government accounts or to any other accounts which he is required to audit under para 4, shall be conducted in the offices in which these accounts originate, he may require that these accounts, together with all books, papers and writings having relation thereto, ~~shall~~ shall at all convenient times be made available in those offices for inspection by his audit officers.

6. The Comptroller ~~shall~~ shall, on such dates as he may prescribe, obtain from each Audit Officer Audit and Appropriation Reports reviewing the results, of the audit conducted by and under such officer during the past official year. Any officer of Government may be called upon to provide any information necessary for the preparation of these reports, which shall be in such form and shall deal with such matters as the Comptroller may prescribe. On receipt of these reports the Comptroller shall prepare a consolidated report and submit it to Government in the Financial Department, with such comments as he may think fit.

7. The Comptroller ~~shall~~ shall review cases of decisions passed by the subordinate Audit officers but not accepted by the administrative heads of Departments, and take such action as he may consider necessary in respect of them, if necessary, in consultation with Government in the Financial or Administrative Department. The procedure in such cases will be as follows:-

Education Department - If cases arise in which the Inspector General of Education does not accept the opinion of his Financial Assistant, he will issue written orders which should be carried out by the latter and all instances of this kind should be reported to the Comptroller for such action as he may consider necessary (G.O.No.Fl.3250-309 ~~G.F.324-309~~ G.F. 223-23-2 dated 18th December 1924).

Electrical Department - If cases arise in which the Chief Electrical Engineer does not accept the recorded opinions of his Financial Assistant on points which relate to the propriety of proposed payments or which arise either in the course of central or local audit, he will issue written orders which should be carried out by the latter and all instances of this kind should be reported with the connected papers to the Comptroller by the Financial Assistant through the Chief Electrical Engineer and it will rest with the Comptroller, to take such action as he may consider necessary in respect of them, if necessary, in consultation with Government in the Finance or Administrative Departments. (G.O.No.Fl.3779-838 G.F.3-24-2 dated 5th January 1925).

Military Department - If cases arise in which the Chief Commandant, does not accept the opinion of the Financial Assistant, he will issue written orders which should be carried out by the latter and all instances of this kind should be reported at once to Comptroller for such action as he may consider necessary. (G.O.No.Fl.1527-86 G.F.175-25-2 dated 21st August 1926).

Railway Department - All audit questions on which there is a difference of opinion between the Agent and the Auditor will be dealt with as follows:-

(a) When the Auditor differs from the Agent, the former should refer the matter to the Comptroller for decision.

(b) When the Agent is unable to accept the Comptroller's decision, he will address Government in the Railway Department. Orders over-ruling audit views will issue from the Finance Department. (G.O.No.RS 304-08 Ry F.145 O.L 22-23 dated 31st July 1922).

8. The Comptroller ~~shall~~ Audit Board have power to require that any books, papers or writings, relating to the accounts audited by any audit department in Mysore, shall be sent for inspection by him or by any other officer of the

the Mysore Audit Department, provided that -

(i) If the Government certifies that the documents in question are secret, the Comptroller or other Audit Officer, as the case may be, shall accept, in lieu of such documents and as a correct account of the facts stated therein, a statement certified by Government.

(ii) If the documents are confidential, the officer to whom they are made over shall be responsible for preventing disclosure of their contents.

Part III. Duties and Powers as regards Accounts.

9. The Comptroller shall compile monthly, the accounts of Revenue and Expenditure of the State and the Annual Finance and Revenue Accounts of the State, in such form as may from time to time be prescribed by Government in the Finandial Department and shall send them to Government in the Financial Department. He may call upon any Government Officer to furnish any information in such form as may be required for the completion of these accounts.

10. Though not necessarily taking a personal part in the compilation of ~~the~~ monthly accounts of Subordinate Audit, the Comptroller shall be responsible for the accuracy and efficient working of the various processes of which that account is the outcome. He shall keep himself thoroughly acquainted with the progress of revenue and expenditure, of the State so as to be able at once to bring to notice any matter demanding attention. He shall be charged with the administration of those numerous matters in respect of which Government is debtor or creditor; and he shall see that proper accounts are kept of all those transactions and that due measures are taken for their adjustment. He shall have the care of the pecuniary relations of Government with other individuals and bodies and shall, for this purpose, have not merely to keep the accounts, but to watch and in some cases direct the matters out of which the accounts arise.

11. The Comptroller shall have power to prescribe the forms in which accounts shall be kept in audit offices; provided that no change which will affect the form of the Monthly account sent to Government and the Annual Finance and Revenue Accounts or the Audit and Appropriation Report shall be made without the previous sanction of Government in the Finance Department.

12. If a doubt or a dispute arises as to the major head under which a particular minor head or as to the minor head under which a particular detailed head should be included, it shall be decided by the Comptroller.

13. The Comptroller shall prepare in each year a review of the balances in the books maintained by the audit departments and shall send it to Government in the Financial Department.

14. The Comptroller shall have power to determine the form in which officers rendering accounts to the Audit Department shall render such accounts and in which the initial accounts, from which the accounts so rendered are compiled or on which they are based, shall be maintained.

15. The Comptroller shall arrange to hold surprise inspections of cash, stores and accounts in important offices. A brief record of surprise inspections held should be left in the Inspection Minute books of the offices concerned, but no formal report need be submitted unless any grave or important irregularities are brought to notice. (G.O.No. 1603-1652 EAG 243 dated 29th November 1918).

16. The Comptroller shall supply, or shall arrange that officers subordinate to him supply, any information required by Government, which can be derived from the accounts maintained in the offices under his control.

17. The Comptroller shall be responsible for the preparation of the annual budget estimates in communication with the departmental officers. (~~Vide~~ Article 282, Volume I - Mysore Account Code). The procedure for audit of Expenditure against grants and appropriations is described in the

the Chapter "Grants and Appropriations".

Part IV. POWERS REGARDING SANCTION OF PENSIONS.

18. The Comptroller shall have power to sanction pensions to non-gazetted officers and menials in cases in which the pension applied for is clearly admissible under the Mysore Service Regulations and is recommended by the applicant's official superior not lower in rank than the Deputy Commissioner. (Article 494 Mysore Service Regulations).

Part V. DUTIES AND POWERS REGARDING RESOURCE OPERATIONS.

19. Subject to any general or special orders of Government in the Finance Department, the control of the Resource operations of Government vests in the Comptroller. It is his duty to keep all treasuries adequately supplied with all kinds of coin and currency notes and to bring together any surplus balances at convenient and accessible points (~~vide~~ Chapter 11 M.A.C. Vol. II). He shall submit to Government, in the Finance Department, the prescribed periodical returns (~~vide~~ Chapter 28).

PART VI. DUTIES AND POWERS REGARDING PUBLIC DEBT.

20. Subject to any general or special orders of Government in the Finance Department, the administration of the Public Debt and the maintenance of accounts relating thereto are vested in the Comptroller. The duties and powers of the Comptroller are given in the Mysore Securities Manual.

Part VII. MISCELLANEOUS.

21. The Comptroller's powers regarding incurring expenditure in his own department are regulated by the rules laid down in Mysore Service Regulations and Mysore Account Code Volume I. The special powers delegated to all Heads of Departments which may, therefore, be exercised by the Comptroller, are contained in Appendix (R) M.S.R. and

and Articles 47C & 47O A, Mysore Account Code, Volume I.

Government of His Highness the Maharaja of Mysore.

FINANCIAL DEPARTMENT.

G. O. No. Fl. 7876-935—G. F. 65-26-2, dated 12th April 1927.

Functions of the Comptroller.

Defines the —— and publishes them in an appendix.

READ—

Correspondence ending with Un-official Note No. 311, dated 15th March 1927, requesting approval of Government to compile a separate appendix defining in one place for ready reference the functions of the Comptroller as Head of the Audit Department in Mysore.

2. Un-official Note No. 8, dated 25th August 1926, from the Comptroller (read in extenso.)*

* "At present the functions of the Comptroller have not been clearly laid down in one place. Appendix R, Mysore Service Regulations and Articles 470 and 470A of the Mysore Account Code contain the powers exercised by the Comptroller just like other Heads of Departments. The duties and powers of the Comptroller with regard to Audit and Accounts appear in several Chapters in Mysore Account Code, Volume IV Part I. In British India, the duties and powers of the Auditor-General and the Accountant-General are brought together and shown in one place (*Vide* Appendices 1 to 3 of the Government of India Audit Code.) Now that there are several Audit Offices in Mysore, it seems necessary to clearly define the functions of the Comptroller, as the Head of the Mysore Audit Department. Such of the powers now exercised by the Head of the Indian Audit Department, as are suitable to this State, are proposed to be brought in a separate Appendix styled "Functions of the Comptroller" in the revised Code (Mysore Audit and Account Code.)

2. "The separate Appendix compiled on the above lines is herein enclosed. It is divided into four parts, *viz.*, "I. General, II. Duties and Powers as regards Audit, III. Duties and Powers as regards Accounts, and IV. Powers regarding expenditure. Reference to the corresponding portions of the Government of India Audit Code is given in the margin of the Appendix."

ORDER No. Fl. 7876-935—G. F. 65-26-2, DATED 12TH APRIL 1927.

The Comptroller's proposal is approved. The appendix defining the functions of the Comptroller collated from Standing Orders is published for general information.

B. SRINIVASA IYENGAR,
Financial Secretary to Government.

To—The Comptroller, Mysore Government,
The Other Heads of Departments.
The Deputy Commissioners of Districts.
The Secretaries to Government.

Exd.—P. S. R. N.

No. Fl. 7876-935—G. F. 65-26-2, dated 12th April 1927.

APPENDIX I.

FUNCTIONS OF THE COMPTROLLER.

PART I—GENERAL.

1. Subject to any general or special orders of Government in the Finance Department, the Comptroller shall be—(i) the final audit authority in Mysore; (ii) responsible for the efficiency of the audit of expenditure from the revenues of Mysore.

NOTE.—His objection will prevail absolutely and immediately over every authority under Government. (Article 24 Mysore Account Code, Volume I.) and

(iii) the administrative Head of the Mysore Audit and Accounts Department (G. O. No. R. S. 304-08—Ry. F. 145—O. L. 22-23, dated 31st July 1922.)

NOTE.—He is in direct charge of the Civil Audit Office. He is also the administrative Head of the Railway Audit Office which is in the immediate charge of the Auditor, Mysore Railways (G. O. No. R. S. 304-08—Ry. F. 145—O. L. 22-23, dated 31st July 1922.)

The Financial branches of the Education, Electrical and Military Departments are under the administrative control of the Heads of the respective Departments; but in matters of audit and accounts, the officers in charge of the financial branches will be guided by instructions issued by the Comptroller; (G. O. No. Fl. 3250-309—G. F. 223-23-2, dated 18th December 1924, G. O. No. Fl. 3779-838—G. F. 3-24-2, dated 5th January 1925 and G. O. No. Fl. 1527-86—G. F. 175-25-2, dated 21st August 1926.)

2. The Comptroller will have authority—(i) to inspect, either personally or by his Assistants, any office of Accounts and Audit in Mysore.

NOTE.—The Railway Audit Office should be inspected at least once in two years by the Comptroller. The routine part of inspection work may be entrusted to one of the Inspecting Assistants of the Comptroller whose personal attention may be confined to seeing how the more important of the duties of the Audit Office are performed by it. (G. O. No. R. S. 2984-87—Ry. F. 229—G. 22-23, dated 23rd June 1923.)

The Comptroller shall arrange for the examination of the Accounts and Audit Work of the financial branches of the Education, Electrical and Military Departments, at least once a year and his examination should keep the following objects in view:—

Education Department.—(i) A general scrutiny to see that the work is properly performed, and

(2) A special scrutiny for the discharge of his responsibility to the Legislature in respect of audit against appropriation and of points to be noted in the Annual Audit and Appropriation Report. (G. O. No. Fl. 3250-309—G. F. 223-23-2, dated 18th December 1924.)

Electrical Department.—(1) A general scrutiny to see that the work is properly performed, and

(2) A special scrutiny to see that the scheme of appropriations sanctioned by the Legislative Council is adhered to and that points to be noticed in the Audit and Appropriations Reports are brought to his notice by his Financial Assistant.

If, for any reason, the examination of the accounts kept in the Sectional Offices is considered necessary, the Comptroller will arrange to have it made by his inspecting staff. (G. O. No. Fl. 3779-838—G. F. 3-24-2, dated 5th January 1925.)

Military Department.—(1) A general scrutiny to see that the work is properly performed, and

(2) A special scrutiny to see that the scheme of appropriations is adhered to and that the points to be noticed in the Audit and Appropriation Reports are brought to his notice by the Financial Assistant.

(i) If, for any reasons, the examination of the accounts kept in the subordinate offices is considered necessary, the Comptroller will arrange to have it made by his inspecting staff. G. O. No. Fl. 1527-86—G. F. 175-25-2, dated 21st August 1926.)

(ii) to arrange for test Audit in any office of Accounts and Audit;

(iii) subject to any orders of Government in the Finance Department, prescribing the nature and extent of the Audit to be applied to specified classes of expenditure, to frame rules in all matters pertaining to Audit; particularly in respect of the method and extent of Audit and the raising and pursuance of objections;

(iv) to instruct the Officer directly in charge of a subordinate audit department to arrange for the submission of accounts to the Comptroller in such form and at such time as the Comptroller may prescribe; and

(v) to settle the system of Audit and Accounts in the subordinate offices of Accounts and Audit as noted below:—

Education Department.—The system of Audit of the several classes of expenditure of the Education Department will be on the lines settled by the Comptroller, keeping in view the requirements of the Inspector-General for exercising an effective control over the financial operations of his department (G. O. No. Fl. 3250-309—G. F. 223-23-2, dated 18th December 1924.)

Electrical Department.—The system of Audit of the several classes of payments and receipts should be on the lines settled by the Comptroller, keeping in view the requirements of the Chief Electrical Engineer forexercising an effective administrative control over the financial transactions of his department (G. O. No. Fl. 3779-838—G. F. 3-24-2, dated 5th January 1925.)

Military Department.—The system of Audit of the several classes of payments and receipts should be on the lines settled by the Comptroller, keeping in view the requirements of the Department. An effective control over the stock transactions of the Department is essential (G. O. No. Fl. 1527-86—G. F. 175-25-2, dated 21st August 1926.)

Part II—Duties and Powers as regards Audit.

3 (*a*) The Comptroller, without prejudice to his other Audit functions, is responsible that Audit is conducted with reference to the following canons, namely:—

(1) Every public officer should exercise the same vigilance in respect of expenditure incurred from Government revenues as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

(2) Money borrowed on the security of allocated revenues should be expended on those objects only for which it was borrowed.

If the money is utilised on works which are not productive, arrangements should be made for the amortization of the debt.

(3) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.

(4) Government revenues should not be utilised for the benefit of a particular person or section of the community unless—

(i) a claim for the amount could be enforced in a court of law, or

(ii) the expenditure is in pursuance of a recognised policy or custom.

(5) No authority should sanction any expenditure which is likely to involve at a later date expenditure beyond its own powers of sanction.

(6) The amount of allowances, such as travelling allowances, granted to meet expenditure of a particular type, should be so regulated that the allowances are not on the whole sources of profit to the recipients.

(*b*) The Comptroller should bring to the notice of Government in the Financial Department any breach of any of these canons.

(*c*) The detailed procedure for conducting audit is described in the chapter "Audit Principles and Arrangements."

4. The Comptroller shall, if so required by Government in the Financial Department,

(i) arrange for the audit of the accounts of the receipts of revenue of any Government Department, the accounts of any public or quasi-public body, or any other accounts although they may not relate directly to the receipt and expenditure of Government moneys ; and

(ii) arrange for the audit of stores or stock in the possession of an officer or a department of Government, and for the audit of grants of land and alienations of land revenue.

5. If the Comptroller considers it desirable that the whole or any part of the audit applied to Government accounts or to any other accounts which he is required to audit under para 4, shall be conducted in the offices in which these accounts originate, he may require that these accounts, together with all books, papers and writings having relation thereto, shall at all convenient times be made available in those offices for inspection by his audit officers.

6. The Comptroller shall, on such dates as he may prescribe obtain from each Audit Officer Audit and Appropriation Reports reviewing the results, of the audit conducted by and under such officer during the past official year. Any officer of Government may be called upon to provide any information necessary for the preparation of these reports

which shall be in such form and shall deal with such matters as the Comptroller may prescribe. On receipt of these reports the Comptroller shall prepare a consolidated report and submit it to Government in the Financial Department, with such comments as he may think fit.

7. The Comptroller shall review cases of decisions passed by the subordinate Audit Officers but not accepted by the administrative heads of Departments, and take such action as he may consider necessary in respect of them, if necessary, in consultation with Government in the Financial or Administrative Department. The procedure in such cases will be as follows:—

Education Department.—If cases arise in which the Inspector-General of Education does not accept the opinion of his Financial Assistant, he will issue written orders which should be carried out by the latter and all instances of this kind should be reported to the Comptroller for such action as he may consider necessary. (Government Order No. Fl. 3250-309—G. F. 223-23-2, dated 18th December 1924.)

Electrical Department.—If cases arise in which the Chief Electrical Engineer does not accept the recorded opinions of his Financial Assistant on points which relate to the propriety of proposed payments or which arise either in the course of central or local audit, he will issue written orders which should be carried out by the latter and all instances of this kind should be reported with the connected papers to the Comptroller by the Financial Assistant through the Chief Electrical Engineer and it will rest with the Comptroller, to take such action as he may consider necessary in respect of them, if necessary, in consultation with Government in the Finance or Administrative Departments. (Government Order No. Fl. 3779-838—G. F. 3-24-2, dated 5th January 1925.)

Military Department.—If cases arise in which the Chief Commandant, does not accept the opinion of the Financial Assistant, he will issue written orders which should be carried out by the latter and all instances of this kind should be reported at once to Comptroller for such action as he may consider necessary. (Government Order No. Fl. 1527-86—G. F. 175-25-2, dated 21st August 1926.)

Railway Department.—All audit questions on which there is a difference of opinion between the Agent and the Auditor will be dealt with as follows:—

(*a*) When the Auditor differs from the Agent, the former should refer the matter to the Comptroller for decision.

(*b*) When the Agent is unable to accept the Comptroller's decision, he will address Government in the Railway Department. Orders over-ruling audit views will issue from the Finance Department. (Government Order No. R. S. 304-08—Ry. F. 145 O. L. 22-23, dated 31st July 1922).

8. The Comptroller shall have power to require that any books, papers or writings, relating to the accounts audited by any Audit Department in Mysore, shall be sent for inspection by him or by any other officer of the Mysore Audit Department, provided that—

(i) If the Government certifies that the documents in question are secret, the Comptroller or other Audit Officer, as the case may be, shall accept, in lieu of such documents and as a correct account of the facts stated therein, a statement certified by Government.

(ii) If the documents are confidential, the officer to whom they are made over shall be responsible for preventing disclosure of their contents.

Part III.—Duties and Powers as Regards Accounts.

9. The Comptroller shall compile monthly, the accounts of Revenue and Expenditure of the State and the Annual Financial and Revenue Accounts of the State, in such form as may from time to time be prescribed by Government in the Financial Department and shall send them to Government in the Financial Department. He may call upon any Government Officer to furnish any information in such form as may be required for the completion of these accounts.

10. Though not necessarily taking a personal part in the compilation of the monthly accounts of Subordinate Audit Offices the Comptroller shall be responsible for the accuracy and efficient working of the various processes of which that account is the outcome. He shall keep himself thoroughly acquainted with the progress of revenue and expenditure of the State so as to be able at once to bring to notice any matter demanding attention. He shall be charged with the administration of those numerous matters in respect of which Government is debtor or creditor; and he shall see that proper accounts are kept of all those transactions and that due measures are taken for their adjustment. He shall have the care of the pecuniary relations of Government with other individuals and bodies and shall, for this purpose, have not merely to keep the accounts, but to watch and in some cases direct the matters out of which the accounts arise.

No. Fl. 7876-935—G. F. 65-26-2, dated 12th April 1927.

11. The Comptroller shall have power to prescribe the forms in which accounts shall be kept in audit offices; provided that no change which will affect the form of the Monthly Account sent to Government and the Annual Finance and Revenue Accounts or the Audit and Appropriation Report shall be made without the previous sanction of Government in the Finance Department.

12. If a doubt or a dispute arises as to the major head under which a particular minor head or as to the minor head under which a particular detailed head should be included, it shall be decided by the Comptroller.

13. The Comptroller shall prepare in each year a review of the balances in the books maintained by the audit departments and shall send it to Government in the Financial Department.

14. The Comptroller shall have power to determine the form in which officers rendering accounts to the Audit Department shall render such accounts and in which the initial accounts, from which the accounts so rendered are compiled or on which they are based, shall be maintained.

15. The Comptroller shall arrange to hold surprise inspections of cash, stores and accounts in important offices. A brief record of surprise inspections held should be left in the Inspection Minute Books of the offices concerned, but no formal report need be submitted unless any grave or important irregularities are brought to notice. (G. O. No. 1603-1652—EAG. 243, dated 29th November 1918).

16. The Comptroller shall supply, or shall arrange that officers subordinate to him supply, any information required by Government, which can be derived from the accounts maintained in the offices under his control.

17. The Comptroller shall be responsible for the preparation of the annual budget estimates in communication with the departmental officers. (Article 282, Volume I, Mysore Account Code). The procedure for Audit of Expenditure against grants and appropriations is described in the Chapter "Grants and Appropriations."

Part—IV. Powers Regarding Sanction of Pensions.

18. The Comptroller shall have power to sanction pensions to non-gazetted officers and menials in cases in which the pension applied for is clearly admissible under the Mysore Service Regulations and is recommended by the applicant's official superior not lower in rank than the Deputy Commissioner. (Article 494, Mysore Service Regulations).

Part V.—Duties and Powers Regarding Resource Operations.

19. Subject to any general or special orders of Government in the Finance Department, the control of the Resource operations of Government vests in the Comptroller. It is his duty to keep all treasuries adequately supplied with all kinds of coin and currency notes and to bring together any surplus balances at convenient and accessible points (Chapter 11 M. A. C. Vol. II). He shall submit to Government, in the Finance Department, the prescribed periodical returns (Chapter 28).

Part VI.—Duties And Powers Regarding Public Debt.

20. Subject to any general or special orders of Government in the Finance Department, the administration of the Public Debt and the maintenance of accounts relating thereto are vested in the Comptroller. The duties and powers of the Comptroller are given in the Mysore Securities Manual.

Part VII.—Miscellaneous.

21. The Comptroller's powers regarding incurring expenditure in his own department are regulated by the rules laid down in Mysore Service Regulations and Mysore Account Code, Volume I. The Special powers delegated to all Heads of Departments which may, therefore, be exercised by the Comptroller, are contained in Appendix (R) Mysore Service Regulations and Articles 470 and 470 A, Mysore Account Code, Volume I.

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